

Treasurer-Tax Collector

RECOMMENDED BUDGET • FY 2018 - 19

MISSION

The Treasurer-Tax Collector's Office administers the treasury and collection of property taxes, including secured, unsecured, and supplemental taxes. The office is also responsible for the Transient Occupancy Tax and Business License programs plus a public relations program for general taxes, licenses and transient occupancy tax. The Treasurer-Tax Collector's Office is also responsible for the collection of other debts owed to the County through the Revenue Recovery Division.

DEPARTMENT BUDGET SUMMARY

	16-17 Actuals	17-18 Budget	18-19 Dept Requested	18-19 CAO Recommend	Change from Budget to Recommend	% Change
Taxes	\$ 367,066	\$ 343,102	\$ 400,000	\$ 400,000	\$ 56,898	16.6%
Licenses, Permits	\$ 511,986	\$ 498,315	\$ 498,315	\$ 498,315	\$ -	0.0%
Fines, Forfeitures	\$ 69,000	\$ 72,000	\$ 72,000	\$ 72,000	\$ -	0.0%
Charges for Service	\$ 704,361	\$ 831,350	\$ 718,900	\$ 756,150	\$ (75,200)	-9.0%
Misc.	\$ 166,415	\$ 234,222	\$ 199,180	\$ 199,180	\$ (35,042)	-15.0%
Other Financing Sources	\$ 296,739	\$ 245,750	\$ 222,700	\$ 222,700	\$ (23,050)	-9.4%
Total Revenue	\$ 2,115,567	\$ 2,224,739	\$ 2,111,095	\$ 2,148,345	\$ (76,394)	-3.4%
Salaries and Benefits	\$ 2,204,215	\$ 2,594,476	\$ 2,713,913	\$ 2,476,901	\$ (117,575)	-4.5%
Services & Supplies	\$ 461,372	\$ 516,759	\$ 537,062	\$ 537,062	\$ 20,303	3.9%
Other Charges	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Fixed Assets	\$ 137,333	\$ 12,000	\$ 65,050	\$ 40,000	\$ 28,000	0.0%
Operating Transfers	\$ 2,381	\$ 3,600	\$ 3,600	\$ 3,600	\$ -	0.0%
Intrafund Transfers	\$ 17,972	\$ 34,992	\$ 44,123	\$ 44,123	\$ 9,131	26.1%
Intrafund Abatements	\$ (12,486)	\$ (11,700)	\$ (12,000)	\$ (12,000)	\$ (300)	2.6%
Total Appropriations	\$ 2,810,787	\$ 3,150,127	\$ 3,351,748	\$ 3,089,686	\$ (60,441)	-1.9%
Net County Cost	\$ 695,220	\$ 925,388	\$ 1,240,653	\$ 941,341	\$ 15,953	1.7%
FTEs	20	19	21	19	0	0.0%

MAJOR BUDGET CHANGES

Revenue

Taxes

\$56,898 Anticipated increase in the Department's share of Transient Occupancy Tax (Hotel/Motel Tax) revenues, based on recent trend.

Charges for Services

(\$75,200) Reduction in interfund revenues. Revenue was budgeted in FY 2017-18 to offset staff time spent on implementation of the new property tax and financial management systems. The FY 2018-19 budget does not include revenue for this purpose.

Miscellaneous

(\$35,042) Miscellaneous revenue was increased in FY 2017-18 to reflect anticipated cost recovery related to the transfer of the Revenue Recovery function. Activity for Revenue Recovery has been less than expected, due in large part to the State's discontinuation of most fees for juvenile detention services.

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Operating Transfers

(\$23,050) Decrease in projected revenue from the separate assessment of timeshares.

Appropriations

Salaries and Benefits

(\$117,575) Net decrease due primarily to the transfer of two FTEs to the Information Technologies Department in FY 2017-18 (approximately \$168,000), offset by an increase in Health Insurance (\$50,393).

Services and Supplies

\$20,303 The Department's general liability insurance charge is increasing slightly (\$3,400). Professional Services and Equipment Maintenance have been adjusted based on spending in the current fiscal year.

Fixed Assets

\$28,000 Re-budget for replacement folder/insert machine. FY 2017-18 included \$12,000 for this one-time purchase. The purchase was not made in FY 2017-18, and upon further research, the department has determined the estimated cost to be \$40,000.

PROGRAM SUMMARIES

Treasurer

This Division is responsible for accounting for over one billion dollars deposited annually to the treasury. Based on analysis, historical data and current events, the Treasury projects the short term cash flow needs of the County, schools, and other outside agencies. In addition, the Division is responsible for the internal controls over all amounts deposited to the Treasury.

Tax Collector

The Tax Collector is responsible for positive public relations of the office in the process of collecting, accounting and depositing all tax receipts. The Division accounts for defaulted taxes and transfers delinquent amounts to the defaulted tax roll. The Tax Collector also administers the processes associated with the Transient Occupancy Tax (TOT) and the Business License Ordinance.

Revenue Recovery

The Revenue Recovery Division is responsible for enforcement and collection of debts owed to some County Departments. This function was transferred to the Treasurer-Tax Collector's Office effective in FY 2017-18.

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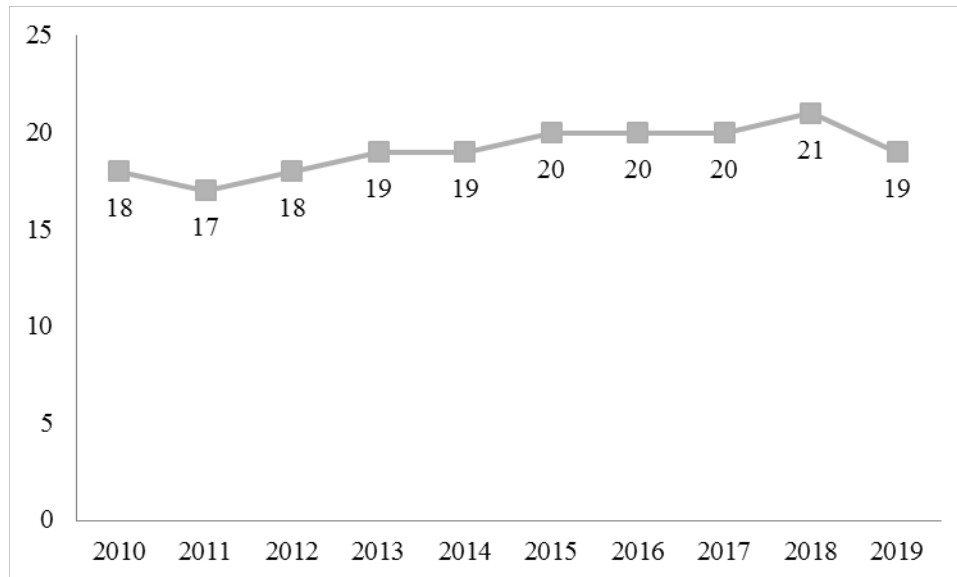
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BUDGET SUMMARY BY PROGRAM

	Appropriations	Revenues	Net County Cost	Staffing
Treasurer	\$ 675,900	\$ 675,900	\$ -	3.3
Tax Collector	\$ 2,364,301	\$ 1,449,595	\$ 914,706	15.2
Revenue Recovery	\$ 49,485	\$ 22,850	\$ 26,635	0.5
Total	\$ 3,089,686	\$ 2,148,345	\$ 941,341	19

STAFFING TREND

Staffing for the Treasurer-Tax Collector’s Office has remained fairly flat over the last ten years. The recommended staff allocation for FY 2018-19 is 19 FTEs. This reflects the transfer of two FTEs to the Information Technologies Department in FY 2017-18.



RECOMMENDED BUDGET

This Budget is recommended at \$3,089,686, which is a decrease of \$60,441 (-1.9%) when compared to the FY 2017-18 Adopted Budget. The General Fund provides 30.5% of the funding for the Department, and is increased by \$15,953 (1.7%) when compared to the FY 2017-18 Adopted Budget.

The Recommended Budget reflects the transfer of two FTEs to the Information Technologies Department, as approved by the Board of Supervisors in FY 2017-18.

The Department submitted supplemental budget requests totaling \$347,905:

- Vacation Home Rental Compliance Service \$77,000
- Software to manage Transient Occupancy Tax \$56,000
- Folding Machine \$40,050
- Video surveillance system \$25,000
- Revenue Recovery Officer I \$72,860
- Fiscal Technician \$76,995

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Funding has been included for the purchase of the folding machine (re-budgeted from FY 2017-18, with cost increase based on updated research from the Department). The Chief Administrative Officer recommends that the video surveillance system be referred to the Facilities Division for evaluation and prioritization among the other projects countywide.

The Department's request for software to manage collection and administration of Transient Occupancy Tax (TOT) requires further review. The Chief Administrative Officer has asked the Treasurer to work closely with Information Technologies to determine whether Megabyte, the new property tax administration system, or another County system can meet the County's needs in this area.

The Department has requested two additional positions, which are not recommended at this time. One FTE Revenue Recovery Officer was requested to increase collections on tax-defaulted accounts. These activities are currently being performed by an extra help employee. The Chief Administrative Office recommends that the Department continue to use extra help and monitor the revenue generated by these activities to determine whether there is sufficient funding to support a full-time employee.

The Department also requested one FTE Fiscal Technician, citing increased workloads related to Vacation Home Rental (VHR) program administration and Transient Occupancy Tax administration and collection, as well as a general increase in the number of transactions processed. The Board of Supervisors has directed the Chief Administrative Officer to review the VHR functions currently performed by the Treasurer-Tax Collector and recommend their appropriate placement within the County. It is anticipated that most of the workload associated with the permitting and administration of VHRs will be removed from the Department in FY 2018-19. The Chief Administrative Office recommends that any staffing changes to the Department be considered within the larger context of the reallocation of the VHR workload. It should also be noted that the removal of the permitting and violation processing functions from the Department will result in reduced revenue to the Department from licenses and fines, and a reduction in some other related expenses, such as professional services, which includes funding for the VHR hearing officer. These line items may be adjusted later in the year as the reorganization of the VHR responsibilities is completed.

The Recommended Budget includes \$315,000 in the Non-Departmental General Fund budget for potential needs related to VHR administration and enforcement, such as staffing, software and other services. This funding may ultimately be used, in part, for vacation home rental compliance software that was requested by the Department but not included in the Department's Recommended Budget.

CAO Adjustments

The Chief Administrative Office is recommending \$72,000 in reductions from the Department's budget request. Services and Supplies have been reduced by \$31,000 based on a review of prior year actuals. Fixed Assets were reduced by \$25,000 to remove funding for the Department's request for a video surveillance system.

Sources & Uses of Funds

The Treasurer-Tax Collector is funded through a variety of sources. Charges for services include fees for cash management and investment services that are paid by outside agencies that bank in the treasury, as well as a portion of the 5% administration fee for the supplemental property tax roll. Revenues are also generated through the sale of business licenses and vacation home rental permit fees. The Department receives a share of the fees charged for the separate assessment of time shares. Finally, the Department receives a portion of the Transient Occupancy Tax. The balance of the Department expense is funded with discretionary General Fund revenue.

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FINANCIAL INFORMATION BY FUND TYPE

FUND TYPE: 10 GENERAL FUND
DEPARTMENT: 04 TREASURER / TAX COLLECTOR

		CURRENT YR APPROVED BUDGET	DEPARTMENT REQUEST	CAO RECOMMENDED BUDGET	DIFFERENCE CURR YR CAO RECMD
TYPE: R REVENUE					
SUBOBJ	SUBOBJ TITLE				
0171	TAX: HOTEL & MOTEL OCCUPANCY	343,102	400,000	400,000	56,898
CLASS: 01	REV: TAXES	343,102	400,000	400,000	56,898
0210	LICENSE: BUSINESS	435,300	435,300	435,300	0
0260	OTHER LICENSE & PERMITS	63,015	63,015	63,015	0
CLASS: 02	REV: LICENSE, PERMIT, &	498,315	498,315	498,315	0
0360	PENALTY & COST DELINQUENT TAXES	72,000	72,000	72,000	0
CLASS: 03	REV: FINE, FORFEITURE &	72,000	72,000	72,000	0
1300	ASSESSMENT & TAX COLLECTION FEES	94,000	84,000	84,000	-10,000
1321	INVESTMENT & CASH MANAGEMENT FEE	612,000	612,000	650,000	38,000
1800	INTERFND REV: SERVICE BETWEEN FUND	111,000	12,400	8,000	-103,000
1821	INTERFND REV: COLLECTIONS	14,350	10,500	14,150	-200
CLASS: 13	REV: CHARGE FOR SERVICES	831,350	718,900	756,150	-75,200
1940	MISC: REVENUE	234,222	199,180	199,180	-35,042
CLASS: 19	REV: MISCELLANEOUS	234,222	199,180	199,180	-35,042
2020	OPERATING TRANSFERS IN	245,750	222,700	222,700	-23,050
CLASS: 20	REV: OTHER FINANCING SOURCES	245,750	222,700	222,700	-23,050
TYPE: R SUBTOTAL		2,224,739	2,111,095	2,148,345	-76,394

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FUND TYPE: 10 GENERAL FUND
DEPARTMENT: 04 TREASURER / TAX COLLECTOR

	CURRENT YR APPROVED BUDGET	DEPARTMENT REQUEST	CAO RECOMMENDED BUDGET	DIFFERENCE CURR YR CAO RECMD	
TYPE: E EXPENDITURE					
SUBOBJ	SUBOBJ TITLE				
3000	PERMANENT EMPLOYEES / ELECTED	1,681,701	1,676,250	1,513,226	-168,475
3001	TEMPORARY EMPLOYEES	113,027	113,027	113,027	0
3002	OVERTIME	12,390	12,390	12,390	0
3020	RETIREMENT EMPLOYER SHARE	363,625	377,321	359,395	-4,230
3022	MEDI CARE EMPLOYER SHARE	24,143	24,061	21,698	-2,445
3040	HEALTH INSURANCE EMPLOYER	272,772	338,646	323,165	50,393
3041	UNEMPLOYMENT INSURANCE EMPLOYER	0	41,485	3,675	3,675
3042	LONG TERM DISABILITY EMPLOYER	4,160	4,147	3,739	-421
3043	DEFERRED COMPENSATION EMPLOYER	14,046	14,127	14,127	81
3046	RETIREE HEALTH: DEFINED	24,050	25,138	25,138	1,088
3060	WORKERS' COMPENSATION EMPLOYER	48,562	51,321	51,321	2,759
3080	FLEXIBLE BENEFITS	36,000	36,000	36,000	0
CLASS: 30	SALARY & EMPLOYEE BENEFITS	2,594,476	2,713,913	2,476,901	-117,575
4040	TELEPHONE COMPANY VENDOR	130	120	120	-10
4041	COUNTY PASS THRU TELEPHONE CHARGES	700	700	700	0
4100	INSURANCE: PREMIUM	13,084	16,463	16,463	3,379
4140	MAINT: EQUIPMENT	20,000	26,515	26,515	6,515
4144	MAINT: COMPUTER	56,490	60,928	60,928	4,438
4220	MEMBERSHIPS	980	1,080	1,080	100
4221	MEMBERSHIPS: LEGISLATIVE ADVOCACY	500	500	500	0
4260	OFFICE EXPENSE	19,000	19,000	19,000	0
4261	POSTAGE	116,750	116,750	116,750	0
4262	SOFTWARE	360	360	360	0
4263	SUBSCRIPTION / NEWSPAPER / JOURNALS	12,385	12,385	12,385	0
4266	PRINTING / DUPLICATING SERVICES	48,200	48,200	48,200	0
4300	PROFESSIONAL & SPECIALIZED SERVICES	149,124	159,124	159,124	10,000
4400	PUBLICATION & LEGAL NOTICES	18,000	18,000	18,000	0
4420	RENT & LEASE: EQUIPMENT	37,421	37,421	37,421	0
4461	EQUIP: MINOR	2,558	2,558	2,558	0
4462	EQUIP: COMPUTER	752	752	752	0
4500	SPECIAL DEPT EXPENSE	300	300	300	0
4502	EDUCATIONAL MATERIALS	2,900	2,900	2,900	0
4503	STAFF DEVELOPMENT	5,150	5,150	5,150	0
4600	TRANSPORTATION & TRAVEL	3,000	3,000	3,000	0
4602	MILEAGE: EMPLOYEE PRIVATE AUTO	450	450	450	0
4605	RENT & LEASE: VEHICLE	5,875	1,756	1,756	-4,119
4606	FUEL PURCHASES	2,650	2,650	2,650	0
CLASS: 40	SERVICE & SUPPLIES	516,759	537,062	537,062	20,303
6040	FIXED ASSET: EQUIPMENT	12,000	65,050	40,000	28,000
CLASS: 60	FIXED ASSETS	12,000	65,050	40,000	28,000
7000	OPERATING TRANSFERS OUT	3,600	3,600	3,600	0
CLASS: 70	OTHER FINANCING USES	3,600	3,600	3,600	0
7200	INTRAFUND TRANSFERS: ONLY GENERAL	200	200	200	0
7223	INTRAFND: MAIL SERVICE	14,303	20,899	20,899	6,596
7224	INTRAFND: STORES SUPPORT	489	524	524	35
7231	INTRAFND: IS PROGRAMMING SUPPORT	20,000	20,000	20,000	0
7232	INTRAFND: MAINT BLDG & IMPROVMNTS	0	2,500	2,500	2,500
CLASS: 72	INTRAFUND TRANSFERS	34,992	44,123	44,123	9,131
7350	INTRFND ABATEMENTS: GF ONLY	-3,900	-3,900	-3,900	0
7351	INTRFND ABATEMENTS: SOCIAL SERVICE	-7,800	-7,800	-7,800	0
7353	INTRFND ABATEMENTS: COLLECTIONS	0	-300	-300	-300
CLASS: 73	INTRAFUND ABATEMENT	-11,700	-12,000	-12,000	-300
TYPE: E SUBTOTAL		3,150,127	3,351,748	3,089,686	-60,441
FUND TYPE: 10	SUBTOTAL	925,388	1,240,653	941,341	15,953
DEPARTMENT: 04	SUBTOTAL	925,388	1,240,653	941,341	15,953

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PERSONNEL ALLOCATION

Classification Title	2017-18 Adjusted Allocation	2018-19 Dept Request	2018-19 CAO Recm'd	Diff from Adjusted
Treasurer/Tax Collector	1.00	1.00	1.00	-
Accountant I/II	1.00	1.00	1.00	-
Accountant/Auditor	1.00	1.00	1.00	-
Accounting Division Manager	2.00	2.00	2.00	-
Administrative Technician	1.00	1.00	1.00	-
Assistant Treasurer/Tax Collector	1.00	1.00	1.00	-
Fiscal Assistant I/II	1.00	1.00	1.00	-
Fiscal Technician	6.00	7.00	6.00	-
Revenue Recovery Officer I/II	-	1.00	-	-
Sr. Department Analyst	1.00	1.00	1.00	-
Sr. Fiscal Assistant	2.00	2.00	2.00	-
Sr. Revenue Recovery Officer	1.00	1.00	1.00	-
Treasury Quantitative Specialist	1.00	1.00	1.00	-
Department Total	19.00	21.00	19.00	-

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ORGANIZATIONAL CHART

